



SC Budget and Control Board

**SC CERTIFIED PUBLIC
MANAGEMENT PROGRAM**

CLASS OF 2014

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STATE OFFICE OF
VICTIM ASSISTANCE
(SOVA)**

**South Carolina
Certified Public Managers Program Project
FY 13-14**

**Accountability of Donating and Receiving Victim Assistance
Fines, Fees and Assessment Funds**

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State Office of Victim Assistance (SOVA)
An Office of the Governor
February 3, 2014**

Problem Statement:

The State Office of Victim Assistance (SOVA) is the South Carolina Crime Victims' Compensation Fund. This is a financial assistance program designed to help crime victims with expenses directly resulting from the victimization. These are expenses that are not covered by other payment sources since the agency is payer of last resort. These funds are administered by SOVA and governed by state and federal laws (S.C. Code of Laws Section 16-3-1290-1). If a crime victim meets the eligibility criteria, certain costs for recovery treatment (medically or psychologically as a direct result of the crime) or burial arrangements up to the maximum allowed by law can be considered for payment. The agency processes approximately 5,000 claims annually and has paid out ten million dollars on crime victims' compensation claims in the past few years. The compensation program has provided this service to crime victims since June of 1982.

In 2009, the agency was given additional responsibilities which I am tasked with developing; managing and supervising under Proviso 89.70 (see Appendix A). This proviso enabled the agency to develop an auditing section for the Assessment Audit/Crime Victim Funds pursuant to Sections 14-1-206 (B) (D), 14-1-207 (B) (D), 14-1-208 (B) (D), and 14-1-211 (B) of the 1976 Code - known as ACT 141(see Appendix B). This legislation afforded the agency with the opportunity to provide oversight of the collected and retained Victim Assistance Fines, Fees and Assessment Funds within the various counties and municipalities statewide by conducting programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance to state law. If errors are found during the review, the agency has 90 days to rectify the problem or a penalty would apply. Prior to the proviso, there was no oversight or accountability of these funds. This

allowed the funds within the counties and municipalities to be spent on unauthorized expenditures outside the scope of providing direct victim services to crime victims.

Effective July 1, 2011, Proviso 89.70 was enhanced and became Proviso 89.61. The enhancement gave SOVA additional oversight and authority to conduct both programmatic reviews and financial audits. It also provided an opportunity to post those agencies that are in non-compliance on our website and provided the Victim Services Coordinating Council additional authority to develop guidelines for the expenditure of the victim assistance funds (see Appendix C). The chart below shows the total number of budgets from agencies, other entities and non-profits monitored and receiving funds from counties and municipalities across the state.

Fiscal Year	Monitored/Oversight	Received Donated Funds
FY 10-11	362 Budgets	36 Other Entities and Non-Profits
FY 11-12	350 Budgets	36 Other Entities and Non-Profits
FY 12-13	359 Budgets	39 Other Entities and Non-Profits

The various counties and municipalities are able to donate these excess funds to other entities and non-profits that provide direct services to crime victims if they wish to do so after their own primary victim assistance programs have been established, enhanced or expanded to ensure that crime victims are provided with the highest quality of victim services. However, there are a number of issues within various counties and municipalities regarding providing specific guidelines for the expenditure of the donated funds to other entities and non-profits receiving the funds. These funds must be used according to Proviso 89.61, ACT 141 and the Approved Guidelines.

During the first two years in which the auditing section was developed and implemented, staff recouped from budgets monitored and audits conducted over one million dollars of victim assistance funds spent on unauthorized expenditures. Per our agency oversight, counties, municipalities, other entities and non-profits were required to place these funds back into the victim assistance fund within their appropriate counties and municipalities.

This issue continues to be a major concern of the agency for the following reasons: (1) the non-profit and other entity receiving funds are not required by the donating agency to submit a letter in advance outlining how the donated funds will be spent providing direct services to crime victims. (2) Because there is no letter required up front prior to requesting the donation, there is room for individual agency interpretation regarding the usage of funds. This often leads to unauthorized expenditure of funds; (3) Agencies receiving donated funds do not submit monthly, quarterly and year-end statistical reports showing the number and types of victims assisted or services provided from a specific area as a result of the donation; and (4) The above noted concerns then causes delays with our office closing out the file for the fiscal year due to the number of "red flags" and or necessary follow up to resolve concerns regarding the accountability of the funds.

In this project, I provided some background on the agency and incorporated information on how the auditing section was created and implemented to provide oversight of the victim assistance fines, fees and assessment fund. I also identified problems with donating and or receiving the funds, provided data reviewed, collected and outlined how the problem could be resolved while utilizing various documents developed by the agency to aid in the reduction and or elimination of the funds being used for unauthorized expenditures.

Data Collection:

The data collected during this project shows a number of things as it relates to the counties and municipalities donating funds and the non-profits and other entities receiving the funds.

First, looking at the issue of other entities and non-profits receiving the victim assistance funds but not required to submit a request letter to the county or municipality donating the funds, I considered the following in this section:

- The number of budgets monitored and reviewed – (from FY 10-11, 11-12 and 12-13 Budget Review Statistical Reports)
- The number of counties and municipalities donating funds – (from SOVA files)
- The number of other entities and non-profits receiving funds – (from SOVA files)
- The amount of money donated to other entities and non-profits – (From budgets received)

Secondly, I wanted to focus on the recoupment of the Victim Assistance Fines, Fees and Assessment funds as a result of unauthorized expenditures. Therefore, in this section I reviewed and captured the following:

- Amount of victim assistance funds recouped as a result of the budget review (from SOVA's Budget Year End Reports for FY 10-11, 11-12 and 12-13)
- Amount of victim assistance funds recouped as a result of an audit (SOVA's Audit Year End Report for FY 10-11, 11-12 and 12-13)

The third area that I wanted to explore relates to counties and municipalities not receiving statistical reports from other entities and non-profits receiving the donation regarding providing direct victim services as outlined above. In this section I considered the following:

- Number of inquiries SOVA received regarding questions about donating funds and or receiving a donation (from SOVA Inquiry Data Base)

Finally, the last area I captured to review relates to the “red flags” and follow up needed to resolve the issue(s) regarding the fund. Therefore, I considered the following:

- Number of other entities and non-profits in which “red flags were identified and follow up warranted (from SOVA case files)
- The type of follow up warranted (from SOVA files)
- Technical Assistance provided by staff (from SOVA files)

While preparing my project paper, I consulted with staff and reviewed agency policies currently in place, strategized a plan of action to consider as we continue to assess this concern and planned the necessary follow up that may be warranted.

Data Analysis:

When analyzing other entities and nonprofits receiving victim assistance funds but not required to submit a request letter to the county or municipality donating the funds, I analyzed and found the following with the understanding that counties and municipalities could donate to multiple other entities and non-profits during the same fiscal year (see Appendix D):

- For FY10-11, a total of 362 budgets were monitored and reviewed for counties, municipalities as well as other entities and non-profits. Out of 362, there were 36 other entities and non-profits that received these donated funds. However, there were only 16 counties and 12 municipalities that donated funds during this fiscal year in the amount of \$2,994,092.13
- For FY11-12, a total of 350 budgets were monitored and reviewed for counties, municipalities as well as other entities and non-profits. Out of 350, there were 36

other entities and non-profits that received these donated funds. However, there were only 16 counties and 11 municipalities that donated funds during this fiscal year in the amount of \$2,964,489.00

- For FY12-13, a total of 359 budgets were monitored and reviewed for counties, municipalities as well as other entities and non-profits. Out of 359, there were 39 other entities and non-profits that received these donated funds. However, there were only 18 counties and 19 municipalities that donated funds during this fiscal year in the amount of \$3,244,311.67

As I continued to analyze the victim assistance funds, I focused on the budget and audit recoupment amounts regarding the funds used on unauthorized expenditures. These unauthorized expenditures were identified by SOVA staff. As a result of the identified unauthorized expenditures; counties, municipalities, other entities and non-profits were required to submit supporting documentation showing that these funds were placed back into the victim assistance accounts statewide. In an effort to hold these counties, municipalities, other entities and non-profits accountable, the following was noted per the SOVA year-end reports regarding reimbursement of funds back into the victim assistance accounts (see Appendix E):

- In FY10-11, \$97,703.97 was recouped in unauthorized expenditures via budget review and \$631,893.35 recouped via audits (total recoupment \$729,597.32)
- In FY11-12, \$284,861.44 was recouped in unauthorized expenditures via budget review and \$5,892.13 recouped via audits (total recoupment \$290,753.57)
- In FY12-13, \$179,482.77 was recouped in unauthorized expenditures via budget reviews and \$41,866.52 via audits (total recoupment \$221,349.29)

This is a sign that counties, municipalities, other entities and non-profits are more aware of the compliance requirements of Proviso 89.61.

Next, exploring the area relating to counties and municipalities not receiving statistical reports from other entities and non-profits receiving the donation regarding number and types of victims assisted and services provided as a result of the donation, I considered the year-end inquiry reports. These inquiries were for various reasons to include, but not limited to how are the funds used, reported, donated, documented, budgeted, transferred in a contract, reimbursed etc. Please note the following year-end inquiry statistical data taken from the Audit Year-End Reports captured in Appendix E:

- Per the inquiry database year-end report for FY10-11, there were 79 inquiries
- Per the inquiry database year-end report for FY11-12, there were 77 inquiries
- Per the inquiry database year-end report for FY12-13, there were 99 inquiries

The last area that I analyzed related to “red flags” and the complexity in our findings that were captured in case files as a result of the budgets and or desk audit reviews. Please note the following:

- In FY10-11, 18 other entities and non-profits were identified with “red flags” and warranted staff follow up
- In FY11-12, 11 other entities and non-profits were identified with “red flags” and warranted staff follow up
- In FY12-13, 12 other entities and non-profits were identified with “red flags” and warranted staff follow up

The types of follow up warranted in case files included but was not limited to budget amendments, submission of request letters and time and activity sheets (if applicable), percentage reimbursement calculations, requests for expenditure reports etc. As the files are reviewed and “red flags” documented, technical assistance is provided in the form of discussions, conference calls, meetings with various entities upon their requests, resubmission of amended documents and also guidance to the SOVA website www.sova.sc.gov for technical assistance and support regarding contracts, budgets, donations, statistical reports, publications etc. The auditing staff is responsible for contacting each entity or non-profit as it relates to noted “red flags” and explain the agency’s findings and concerns. The entity or non-profit is afforded an opportunity to correct the problem and or resubmit various documents before they are required to reimburse the fund.

Although the number of other entities and non-profits identified above for the three fiscal years with “red flags” may appear to be a small number, the complexity of the findings noted in the case file could result in thousands of dollars identified and used for unauthorized expenditures. The staff is unable to close the donating county or municipality’s case file or the other entity and non-profit’s case file until all issues are resolved to include but not limited to reimbursing the victim assistance fund if warranted. This often times leads to numerous follow up phone calls, emails and staff hours spent on reviewing various documents and discussing issues noted regarding the “red flag” to resolve the matter and close the file for that particular fiscal year.

Solution:

In an effort to bring some consistency to the various counties and municipalities regarding their donations and the accountability of the victim assistance funds once those funds are donated to other entities or non-profits, the agency prepared a memo outlining procedures to assist in donating the funds. The memo was distributed to police chiefs and sheriffs across the state. Following the memo in January 2013, a Victim Assistance Fines, Fees and Assessment Fund Donation Form was developed.

The donation form was developed to assist and aid in the accountability of the funds and placed on the agency's website at www.sova.sc.gov under the auditing tab (see Appendix F). As inquiries were addressed via technical assistance and support, staff referred counties, municipalities, other entities and non-profits to the website and explained the purpose of the memo and donation form in detail. Also, this allowed agencies to ask questions related to other documents that may be useful to them and located on the website under the auditing tab. Therefore; when warranted additional information and training was provided by staff.

Evaluation Method "Effect on Agency and Stakeholders":

As the memo and donation form was explained and technical assistance and support provided, staff was often informed that the memo and donation form was forwarded in some instances to mayors, county and municipality administrators, finance directors, victim advocates and other entities to make them aware of the process and procedure for donations. Staff was also informed that this information was beneficial to all parties involved and that it would assist and aid in more accountability of the fund.

In addition, to help the agency evaluate the success of the memo and donation form, staff also conducted presentations and trainings at local events to include but not limited to Victims' Rights Week, Annual Sheriff's Conference, meetings with chiefs, sheriffs, victim advocates etc. (see Appendix G). Based upon feedback staff received, the technical assistance and support, trainings and presentations were proven to be beneficial and participants felt this was a great way to get the pertinent information out to those that were in need of it. Also, some participants indicated they received the memo and donation form and used the form when making donations to other entities and non-profits and found it to be useful and beneficial.

Staff will continue to monitor the knowledge and skills demonstrated on behalf of the counties, municipalities, other entities and non-profits regarding this issue and track what future services will be needed to assist in this area. Also, staff will continue to track and monitor the upcoming budget review phases, inquiries and complaints and document the positive impact this new process and procedure had and may continue to have on counties and municipalities. It is hoped that the level of compliance will increase and that both the frequency of budget amendments and the number of audit funding will be reduced.

Summary and Recommendations:

In my summary, the concerns outlined in this report regarding donating and receiving victim assistance fines, fees and assessment funds clearly shows evidence that there has been tremendous confusion regarding the process and procedure and accountability of such funds. However, as evidenced through the memo distributed January 2013, newly developed donation form, technical assistance and support, trainings and presentations, the agency has been able to coordinate with the necessary stakeholders to rectify some of the previously noted concerns and "red flags"; thereby proving that all of the above steps taken have been beneficial to all parties.

Also, there has been success through word of mouth and feedback during and after technical assistance and support, training and presenting at various functions that our efforts have been beneficial to the stakeholders to include but not limited to counties, municipalities, other entities, non-profits, sheriffs, chiefs, advocates, finance directors, SOVA etc.

Therefore, the agency will continue to monitor the knowledge and skills demonstrated on behalf of the counties, municipalities, other entities and non-profits regarding this issue and track future services and assistance needed in this area. However, as it relates to this matter, it appears that all of the effort staff placed on getting the information and documents to counties, municipalities, other entities and non-profits have proven beneficial and made a difference in the donations and the accountability of the fund. Therefore, it is the agency's recommendation to continue to highlight the donation form on the website and will update the donation form as needed. We will periodically distribute the memo and form via email to remind counties, municipalities, other entities and non-profits of the process and procedures regarding this issue since these efforts were successful for the agency and are necessary for the future to assist in the accountability of the Victim Assistance Fines, Fees and Assessment funds statewide.

APPENDIX A

January 2013 Memo

Proviso 89.70



State of South Carolina
Office of the Governor

MARK SANFORD
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

Memo

To: Victim Service Colleagues
From: Larry Barker, Ph.D. – Director
Date: October 13, 2009
Re: Proviso 89.70 (Assessment Audit/Crime Victim Funds) Pursuant to Sections 14-1-206 (B) (D), 14-1-207 (B) (D), 14-1-208 (B) (D), and 14-1-211 (B) of the 1976 Code

As the Director of the State Office of Victim Assistance (SOVA), I am excited about the working relationships that our office has gained over the years with the various agencies within the victim service field. We have worked hard together to bridge the gap in victim services and continue to strive to provide the best quality of services to those that have been victimized. In doing so, we now find ourselves at a point where we have newly developed legislation that enables SOVA to have some oversight of the crime victim funds.

Due to the new proviso 89.70, SOVA is now legislatively mandated to conduct Programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance to the law. If errors are found, the agency has 90 days to rectify the problem and a penalty will apply if this is not done within the specified time period.

Also, any local entity or non-profit organization who receives funding from the victim assistance funds is required to submit their budget to SOVA within 30 days of the budget being approved by local governing entity or non-profit organization.

This memo is to notify you of the new legislation and the newly developed auditing section within SOVA. Also, a copy of the new legislation is attached for your review.

Upon receipt of this information, please feel free to contact Ms. Ethel Douglas Ford at 803-734-1704 if you have questions regarding the new legislation or the auditing section.

Victims' Compensation ~ Victim/Witness Assistance ~ Training ~ Information ~ Referrals

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www.sova.sc.gov

SECTION 89 X 90 GENERAL PROVISIONS

89.70. (GP: Assessment Audit / Crime Victim Funds) If the State Auditor finds that any county treasurer, municipal treasurer, county clerk of court, magistrate, or municipal court has not properly allocated revenue generated from court fines, fines, and assessments to the crime victim funds or has not properly expended crime victim funds, pursuant to Sections 14-1-206(B)(D), 14-1-207(B)(D), 14-1-208(B)(D), and 14-1-211(B) of the 1976 Code, the State Auditor shall notify the State Office of Victim Assistance. The State Office of Victim Assistance is authorized to conduct programmatic reviews on any entity or non-profit organization receiving victim assistance funding based on the referrals from the State Auditor or complaints of a specific nature received by the State Office of Victim Assistance to ensure that crime victim funds are expended in accordance with the law. Any local entity or non-profit organization who receives funding from victim assistance is required to submit their budget to the State Office of Victim Assistance within thirty days of the budget being approved by the local governing entity or non-profit organization. In addition, any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items. If the entity or non-profit organization fails to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty of the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures in a fiscal year. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within ninety days, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.

APPENDIX B

Collection/Disbursement

Of Crime Victim Funds

ACT 141

SECTION 14-1-206. Additional assessment, general sessions or family court; remittance; disposition; annual audits.

(A) A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in general sessions court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. This assessment must be paid to the clerk of court in the county in which the criminal judgment is rendered for remittance to the State Treasurer by the county treasurer. The assessment is based upon that portion of the fine that is not suspended and assessments must not be waived, reduced, or suspended.

(B) The county treasurer must remit 35.35 percent of the revenue generated by the assessment imposed in subsection (A) to the county to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. Assessments paid in installments must be remitted as received.

(C) After deducting amounts provided pursuant to Section 14-1-210, the State Treasurer shall deposit the balance of assessments received as follows:

(1) 42.08 percent for programs established pursuant to Chapter 21 of Title 24 and the Shock Incarceration Program as provided in Article 13, Chapter 13 of Title 24;

(2) 14.74 percent to the Law Enforcement Training Council for training in the fields of law enforcement and criminal justice;

(3) .45 percent to the Department of Public Safety to defray the cost of erecting and maintaining the South Carolina Law Enforcement Officers Hall of Fame. When funds collected pursuant to this item exceed the necessary costs and expenses of the South Carolina Law Enforcement Officers Hall of Fame operation and maintenance as determined by the Department of Public Safety, the department may retain, carry forward, and expend the surplus to defray the costs of maintaining and operating the Hall of Fame;

(4) 14.46 percent to the Office of Indigent Defense for the defense of indigents;

(5) 11.83 percent for the State Office of Victim Assistance;

(6) 15.39 percent to the general fund;

(7) .89 percent to the Office of the Attorney General for a fund to provide support for counties involved in complex criminal litigation. For the purposes of this item, "complex criminal litigation" means criminal cases in which the State is seeking the death penalty and has served notice as required by law upon the defendant's counsel, and the county involved has expended more than two hundred fifty thousand dollars for a particular case in direct support of operating the court of general sessions and for prosecution related expenses. The Attorney General shall develop guidelines for determining what expenses are reimbursable from the fund and shall approve all disbursements from the fund. Funds must be paid to a county for all expenditures authorized for reimbursement under this item except for the first one hundred thousand dollars the county expended in satisfying the requirements for reimbursement from the fund; however, money disbursed from this fund must be disbursed on a "first received, first paid" basis. When revenue in the fund reaches five hundred thousand dollars, all revenue in excess of five hundred thousand dollars must be credited to the general fund of the State. Unexpended revenue in the fund at the end of the fiscal year carries over and may be expended in the next fiscal year; and

(8) .16 percent to the Office of the State Treasurer to defray the administrative expenses associated with collecting and distributing the revenue of these assessments.

(D) The revenue retained by the county under subsection (B) must be used for the provision of services for the victims of crime including those required by law. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. First priority must be given to those victims' assistance programs which are required by Article 15 of Title 16 and second priority must be given to programs which expand victims' services beyond those required by Article 15 of Title 16. All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

(E) To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county pursuant to Section 4-9-150 must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a supplementary schedule detailing all fines and assessments collected by the clerk of court for the court of general sessions, the amount remitted to the county treasurer, and the amount remitted to the State Treasurer.

(1) To the extent that records are made available in the format determined pursuant to subsection (E)(4), the supplementary schedule must include the following elements:

- (a) all fines collected by the clerk of court for the court of general sessions;
 - (b) all assessments collected by the clerk of court for the court of general sessions;
 - (c) the amount of fines retained by the county treasurer;
 - (d) the amount of assessments retained by the county treasurer;
 - (e) the amount of fines and assessments remitted to the State Treasurer pursuant to this section;
- and

(f) the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward.

(2) The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

(3) Within thirty days of issuance of the audited financial statement, the county must submit to the State Treasurer a copy of the audited financial statement and a statement of the actual cost associated with the preparation of the supplemental schedule required in this subsection. Upon submission to the State Treasurer, the county may retain and pay from the fines and assessments collected pursuant to this section the actual expense charged by the external auditor for the preparation of the supplemental schedule required in this subsection, not to exceed one thousand dollars each year.

(4) The clerk of court and county treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the county council and make those records available for review.

SECTION 14-1-207. Additional assessment, magistrate's court; remittance; disposition; annual audits.

(A) A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in magistrates court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. This assessment must be paid to the magistrate and deposited as required by Section 22-1-70 in the county in which the criminal judgment is rendered for remittance to the State Treasurer by the county treasurer. The assessment is based upon that portion of the fine that is not suspended and assessments must not be waived, reduced, or suspended. The assessment may not be imposed on convictions for violations of Sections 56-3-1970, 56-5-2510, and 56-5-2530, or another state law, municipal ordinance, or county ordinance restricting parking in a prohibited zone or in a parking place clearly designated for handicapped persons.

(B) The county treasurer must remit 11.16 percent of the revenue generated by the assessment imposed in subsection (A) to the county to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. Assessments paid in installments must be remitted as received.

(C) After deducting amounts provided pursuant to Section 14-1-210, the State Treasurer shall deposit the balance of the assessments received as follows:

(1) 32.36 percent for programs established pursuant to Chapter 21 of Title 24 and the Shock Incarceration Program as provided in Article 13, Chapter 13 of Title 24;

(2) 20.72 percent to the Law Enforcement Training Council for training in the fields of law enforcement and criminal justice;

(3) .60 percent to the Department of Public Safety to defray the cost of erecting and maintaining the South Carolina Law Enforcement Officers Hall of Fame. When funds collected pursuant to this item exceed the necessary costs and expenses of the South Carolina Law Enforcement Officers Hall of Fame operation and maintenance as determined by the Department of Public Safety, the department may retain, carry forward, and expend the surplus to defray the costs of maintaining and operating the Hall of Fame;

(4) 18.82 percent for the State Office of Victim Assistance;

(5) 15.93 percent to the general fund;

(6) 10.49 percent to the Office of Indigent Defense for the defense of indigents;

(7) .92 percent to the Office of the Attorney General for a fund to provide support for counties involved in complex criminal litigation. For the purposes of this item, "complex criminal litigation" means criminal cases in which the State is seeking the death penalty and has served notice as required by law upon the defendant's counsel and the county involved has expended more than two hundred fifty thousand dollars for a particular case in direct support of operating the court of general sessions and for prosecution related expenses. The Attorney General shall develop guidelines for determining what expenses are reimbursable from the fund and shall approve all disbursements from the fund. Funds must be paid to a county for all expenditures authorized for reimbursement under this item except for the first one hundred thousand dollars the county expended in satisfying the requirements for reimbursement from the fund; however, money disbursed from this fund must be disbursed on a "first received, first paid" basis. When revenue in the fund reaches five hundred thousand dollars, all revenue in excess of five hundred

thousand dollars must be credited to the general fund of the State. Unexpended revenue in the fund at the end of the fiscal year carries over and may be expended in the next fiscal year; and (8) .16 percent to the Office of the State Treasurer to defray the administrative expenses associated with collecting and distributing the revenue of these assessments.

(D) The revenue retained by the county under subsection (B) must be used for the provision of services for the victims of crime including those required by law. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. First priority must be given to those victims' assistance programs which are required by Article 15 of Title 16 and second priority must be given to programs which expand victims' services beyond those required by Article 15 of Title 16. All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

(E) To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county pursuant to Section 4-9-150 must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a supplementary schedule detailing all fines and assessments collected by the magistrate's court of that county, the amount remitted to the county treasurer, and the amount remitted to the State Treasurer.

(1) To the extent that records are made available in the format determined pursuant to subsection (E)(4), the supplementary schedule must include the following elements:

- (a) all fines collected by the magistrate's court;
- (b) all assessments collected by the magistrate's court;
- (c) the amount of fines retained by the county treasurer;
- (d) the amount of assessments retained by the county treasurer;
- (e) the amount of fines and assessments remitted to the State Treasurer pursuant to this section; and
- (f) the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward.

(2) The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

(3) Within thirty days of issuance of the audited financial statement, the county must submit to the State Treasurer a copy of the audited financial statement and a statement of the actual cost associated with the preparation of the supplemental schedule required in this section. Upon submission to the State Treasurer, the county may retain and pay from the fines and assessments collected pursuant to this section the actual expense charged by the external auditor for the preparation of the supplemental schedule required in this subsection, not to exceed one thousand dollars each year.

(4) The clerk of court and county treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the county council and make those records available for review.

SECTION 14-1-208. Additional assessment, municipal court; remittance; disposition; annual audits.

(A) A person who is convicted of, or pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. This assessment must be paid to the municipal clerk of court and deposited with the city treasurer for remittance to the State Treasurer. The assessment is based upon that portion of the fine that is not suspended, and assessments must not be waived, reduced, or suspended. The assessment may not be imposed on convictions for violations of Sections 56-3-1970, 56-5-2510, and 56-5-2530, or another state law, municipal ordinance, or county ordinance restricting parking in a prohibited zone or in a parking place clearly designated for handicapped persons.

(B) The city treasurer must remit 11.16 percent of the revenue generated by the assessment imposed in subsection (A) to the municipality to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. Assessments paid in installments must be remitted as received.

(C) After deducting amounts provided pursuant to Section 14-1-210, the State Treasurer shall deposit the balance of the assessments received as follows:

(1) 14.04 percent for programs established pursuant to Chapter 21 of Title 24 and the Shock Incarceration Program as provided in Article 13, Chapter 13 of Title 24;

(2) 13.89 percent to the Law Enforcement Training Council for training in the fields of law enforcement and criminal justice;

(3) .36 percent to the Department of Public Safety to defray the cost of erecting and maintaining the South Carolina Law Enforcement Officers Hall of Fame. When funds collected pursuant to this item exceed the necessary costs and expenses of the South Carolina Law Enforcement Officers Hall of Fame operation and maintenance as determined by the Department of Public Safety, the department may retain, carry forward, and expend the surplus for the purpose of defraying the costs of maintaining and operating the Hall of Fame;

(4) 10.38 percent for the State Office of Victim Assistance;

(5) 11.53 percent to the general fund;

(6) 10.56 percent to the Office of Indigent Defense for the defense of indigents;

(7) .89 percent to the Department of Mental Health to be used exclusively for the treatment and rehabilitation of drug addicts within the department's addiction center facilities;

(8) .54 percent to the Office of the Attorney General for a fund to provide support for counties involved in complex criminal litigation. For the purposes of this item, "complex criminal litigation" means criminal cases in which the State is seeking the death penalty and has served notice as required by law upon the defendant's counsel and the county involved has expended more than one hundred thousand dollars for a particular case in direct support of operating the court of general sessions and for prosecution-related expenses. The Attorney General shall develop guidelines for determining what expenses are reimbursable from the fund and shall approve all disbursements from the fund. Funds must be paid to a county for all expenditures authorized for reimbursement under this item except for the first one hundred thousand dollars the county expended in satisfying the requirements for reimbursement from the fund; however, money disbursed from this fund must be disbursed on a "first received, first paid" basis. When revenue in the fund reaches five hundred thousand dollars, all revenue in excess of five hundred

thousand dollars must be credited to the general fund of the State. Unexpended revenue in the fund at the end of the fiscal year carries over and may be expended in the next fiscal year;

(9)(a) 9.16 percent to the Department of Public Safety for the programs established pursuant to Section 56-5-2953(E); and

(b) 1.31 percent to SLED for the programs established pursuant to Section 56-5-2953(E);

(10) 13.61 percent to the Governor's Task Force on Litter and in the expenditure of these funds, the provisions of Chapter 35 of Title 11 do not apply;

(11) 13.61 percent to the Department of Juvenile Justice. The Department of Juvenile Justice must apply the funds generated by this item to offset the nonstate share of allowable costs of operating juvenile detention centers so that per diem costs charged to local governments utilizing the juvenile detention centers do not exceed twenty-five dollars a day. Notwithstanding this provision of law, the director of the department may waive, reduce, defer, or reimburse the charges paid by local governments for juvenile detention placements. The department may apply the remainder of the funds generated by this item, if any, to operational or capital expenses associated with regional evaluation centers; and

(12) .12 percent to the Office of the State Treasurer to defray the administrative expenses associated with the collecting and distributing the revenue of these assessments.

(D) The revenue retained by the municipality under subsection (B) must be used for the provision of services for the victims of crime including those required by law. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. First priority must be given to those victims' assistance programs which are required by Article 15 of Title 16 and second priority must be given to programs which expand victims' services beyond those required by Article 15 of Title 16. All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

(E) To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each municipality pursuant to Section 5-7-240 must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a supplementary schedule detailing all fines and assessments collected at the court level, the amount remitted to the municipal treasurer, and the amount remitted to the State Treasurer.

(1) To the extent that records are made available in the format determined pursuant to subsection (E)(4), the supplementary schedule must include the following elements:

(a) all fines collected by the clerk of court for the municipal court;

(b) all assessments collected by the clerk of court for the municipal court;

(c) the amount of fines retained by the municipal treasurer;

(d) the amount of assessments retained by the municipal treasurer;

(e) the amount of fines and assessments remitted to the State Treasurer pursuant to this section; and

(f) the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward.

(2) The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

(3) Within thirty days of issuance of the audited financial statement, the municipality must submit to the State Treasurer a copy of the audited financial statement and a statement of the actual cost associated with the preparation of the supplemental schedule required in this section. Upon submission to the State Treasurer, the municipality may retain and pay from the fines and assessments collected pursuant to this section the actual expense charged by the external auditor for the preparation of the supplemental schedule required in this subsection, not to exceed one thousand dollars each year.

(4) The clerk of court and municipal treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the municipal governing body and make those records available for review.

SECTION 14-1-209. Payment of fine and assessment in installments.

(A) If a payment for a fine and assessment levied in the circuit court is made in installments, the clerk of court must treat sixty-two percent of each installment as payment for a fine and distribute it pursuant to Section 14-1-205 and thirty-eight percent of each installment as payment for an assessment and distribute it pursuant to Section 14-1-206.

(B) If a payment for a fine and assessment levied in the magistrate's court is made in installments, the magistrate must treat 47 percent of each installment as payment for an assessment and distribute it pursuant to Section 14-1-207.

(C) If a payment for a fine and assessment levied in the municipal court is made in installments, the municipal court judge must treat 40 percent of each installment as payment for an assessment and distribute it pursuant to Section 14-1-208.

SECTION 14-1-210. Periodic audits of county and municipal treasurers and clerks of court to determine whether mandated fees collected and remitted; reports; collection and distribution of assessments, etc., training.

(A) Based upon a random selection process, the State Auditor shall periodically examine the books, accounts, receipts, disbursements, vouchers, and any records considered necessary of the county treasurers, municipal treasurers, county clerks of court, magistrates, and municipal courts to report whether or not the assessments, surcharges, fees, fines, forfeitures, escheatments, or other monetary penalties imposed or mandated, or both, by law in family court, circuit court, magistrates court, and municipal court are properly collected and remitted to the State. In addition, these audits shall determine if the proper amount of funds have been reported, retained, and allocated for victim services in accordance with the law. These audits must be performed in accordance with standard auditing practices to include the right to respond to findings before the publishing of the audit report. The State Auditor shall submit a copy of the completed audit report to the chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, and the Governor. If the State Auditor finds that a jurisdiction has over remitted the state's portion of the funds collected by the jurisdiction or over reported or over retained crime victim funds, the State Auditor shall notify the State Treasurer to make the appropriate adjustment to that jurisdiction. If the State Auditor

finds that a jurisdiction has under remitted, incorrectly reported, incorrectly retained, or incorrectly allocated the State or victim services portion of the funds collected by the jurisdiction, the State Auditor shall determine where the error was made. If the error is determined to have been made by the county or municipal treasurer's office, the State Auditor shall notify the State Office of Victim Assistance for the crime victim portion and the chief administrator of the county or municipality of the findings and, if full payment has not been made by the county or municipality within ninety days of the audit notification, the State Treasurer shall adjust the jurisdiction's State Aid to Subdivisions Act funding in an amount equal to the amount determined by the State Auditor to be the state's portion; or equal to the amount incorrectly reported, retained, or allocated pursuant to Sections 14-1-206, 14-1-207, 14-1-208, and 14-1-211.

If an error is determined to have been made at the magistrate, municipal, family, or circuit courts, the State Auditor shall notify the responsible office, their supervising authority, and the chief justice of the State. If full payment has not been made by the court within ninety days of the audit notification, the chief magistrate or municipal court or clerk of court shall remit an amount equal to the amount determined by the State Auditor to be the state's portion or the crime victim fund portion within ninety days of the audit notification.

(B) The State Auditor shall conduct these examinations and the local authority is required to participate in and cooperate fully with the examination. The State Auditor may subcontract with independent auditors on audits required pursuant to subsection (A) of this section. The State Auditor shall create an audit team to perform these audits. The State Treasurer shall transfer, in each fiscal year, the first \$10,900 received from the General Sessions Court pursuant to Section 14-1-206, the first \$136,600 received from magistrates court pursuant to Section 14-1-207, and the first \$102,500 received from municipal court pursuant to Section 14-1-208 for a total of \$250,000 to the State Auditor's Office to fund these audits as required pursuant to subsection (A) of this section. Notwithstanding any other provision of law, a state agency or local governmental entity receiving assessments, surcharges, fees, fines, forfeitures, escheatments, or other monetary penalties imposed or mandated, or both, by law in family court, circuit court, magistrates court, and municipal court may use any of its funds to assist the State Auditor's Office in funding these audits.

(C) Each municipality shall submit a copy of its annual audit report as provided pursuant to Section 5-7-240 without charge to both the Office of the State Treasurer and the State Auditor's Office within thirty days of the report being made public. If a municipality fails to provide the copy of the annual audit within the time provided, the Office of the State Treasurer may withhold the municipality's State Aid to Subdivisions Act distribution until the annual audit report is properly filed.

(D) The Office of the State Treasurer and South Carolina Court Administration shall make available annually training on the collection and distribution of assessments, surcharges, fees, fines, forfeitures, escheatments, or other monetary penalties imposed or mandated, or both, by law in family court, circuit court, magistrates court, and municipal court for the counties, municipalities, and court employees.

(E) The State Treasurer shall transfer, in each fiscal year, \$2,000 received from the General Sessions Court pursuant to Section 14-1-206, \$5,000 received from magistrates court pursuant to Section 14-1-207, and \$3,000 received from municipal court pursuant to Section 14-1-208 for a total of \$10,000 to fund annual training on the collection and distribution of assessments, surcharges, fees, fines, forfeitures, escheatments, or other monetary penalties imposed or

mandated, or both, by law in family court, circuit court, magistrates court, and municipal court for the counties, municipalities, and court employees. The Office of the State Treasurer and South Carolina Court Administration are responsible for the annual training prescribed by this section.

SECTION 14-1-211. General Sessions Court surcharge; fund retention for crime victim services; unused funds; reports; audits.

(A)(1) In addition to all other assessments and surcharges, a one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in magistrates and municipal courts in this State. The surcharge may not be imposed on convictions for misdemeanor traffic offenses including, but not limited to, violations of Sections 56-3-1970, 56-5-2510, and 56-5-2530, or another state law, municipal ordinance, or county ordinance restricting parking in a prohibited zone or in a parking place clearly designated for handicapped persons. However, the surcharge applies to all violations of Section 56-5-2930 and Section 56-5-2933. No portion of the surcharge may be waived, reduced, or suspended.

(2) In addition to all other assessments and surcharges, a one hundred dollar surcharge is imposed on all convictions pursuant to Section 56-5-2930 and Section 56-5-2933. No portion of the surcharges imposed pursuant to this section may be waived, reduced, or suspended.

(B) The revenue collected pursuant to subsection (A)(1) must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer, for the purpose of providing services for the victims of crime, including those required by law. Any funds retained by the county or city treasurer pursuant to subsection (A)(1) must be deposited into a separate account for the exclusive use for all activities related to the requirements contained in this provision. For the purpose of funds allocation and expenditure, these funds are a part of the general funds of the city or county. These funds must be appropriated for the exclusive purpose of providing victim services as required by Chapter 3, Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. First priority must be given to those victims' assistance programs which are required by Chapter 3, Article 15 of Title 16 and second priority must be given to programs which expand victims' services beyond those required by Chapter 3, Article 15 of Title 16. These funds must be used for, but are not limited to, salaries, equipment that includes computer equipment and internet access, or other expenditures necessary for providing services to crime victims. All unused funds must be carried forward from year to year and used exclusively for the provision of services to the victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years. The revenue collected pursuant to subsection (A)(2) must be paid over to the State Treasurer monthly and placed in a separate account to be used for spinal cord research by the Medical University of South Carolina.

All one-time operating and administrative costs for municipal and county governments related to computer upgrades or programming related to these surcharges shall be deducted from the revenue collected pursuant to subsection (A)(2) by municipal and county governments before remission of these funds to the State Treasurer. All operating, personnel, and administrative costs and expenses of the Spinal Cord Injury Research Board and its programs as established in Article 5, Chapter 38 of Title 44, must be paid for through revenue collected pursuant to

subsection (A)(2) and deposited in this separate account. A report detailing the use of these funds must be furnished to the General Assembly on an annual basis.

(C) The surcharged revenue retained by the general sessions court, magistrate's, or municipal courts in this State pursuant to subsection (B) must be reported by the city or county treasurer to the State Treasurer monthly. All unused funds must be carried forward from year to year and used exclusively for the provision of services to the victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

(D) To ensure that surcharges imposed pursuant to this section are properly collected and remitted to the city or county treasurer, the annual independent external audit required to be performed for each municipality pursuant to Section 5-7-240 and each county pursuant to Section 4-9-150 must include a review of the accounting controls over the collection, reporting, and distribution of surcharges from the point of collection to the point of distribution and a supplementary schedule detailing all surcharges collected at the court level, and the amount remitted to the municipality or county.

(1) The supplementary schedule must include the following elements:

(a) all surcharges collected by the clerk of court for the general sessions, magistrate's, or municipal court;

(b) the amount of surcharges retained by the city or county treasurer pursuant to this section;

(c) the amount of funds allocated to victim services by fund source; and

(d) how those funds were expended, and any carry forward balances.

(2) The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

APPENDIX C

Proviso 89.61

Approved Guidelines

NEW PROVISIO 89.61

Effective July 1, 2011

89.61. (GP: Assessment Audit / Crime Victim Funds) If the State Auditor finds that any county treasurer, municipal treasurer, county clerk of court, magistrate, or municipal court has not properly allocated revenue generated from court fines, fines, and assessments to the crime victim funds or has not properly expended crime victim funds, pursuant to Sections 14-1-206(B)(D), 14-1-207(B)(D), 14-1-208(B)(D), and 14-1-211(B) of the 1976 Code, the State Auditor shall notify the State Office of Victim Assistance. The State Office of Victim Assistance is authorized to conduct an audit which shall include both a programmatic review and a financial audit of any entity or non-profit organization receiving victim assistance funding based on the referrals from the State Auditor or complaints of a specific nature received by the State Office of Victim Assistance to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed by the Victim Services Coordinating Council. The Victim Services Coordinating Council shall develop these guidelines to ensure any expenditure which meets the parameters of Title 16, Article 15 is an allowable expenditure. Any local entity or non-profit organization ~~who~~ that receives funding from ~~victim assistance~~ revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the State Office of Victim Assistance within thirty days of the ~~budget being approved by the local budget's approval by the governing entity body of the entity or non-profit organization.~~ Failure to comply with this provision shall cause the State Office of Victim Assistance to initiate a programmatic review and a financial audit of the entity's or non-profit organization's expenditures of victim assistance funds. Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or non-profit organization on their website where it shall remain until such time as they are in compliance with the terms of this proviso. ~~In addition, any~~ Any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or non-profit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty of in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures in a fiscal year. ~~This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso.~~ All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within ~~ninety~~ thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.



SOUTH CAROLINA Victim Service Coordinating Council

Approved Guide for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties. **Effective January /2010**

The following is a suggested list of acceptable expenditures of crime victims' funds retained by county and municipal governments pursuant to Sections 14-1-206, 14-1-207, 14-1-208, and 14-1-211 exclusively for the purpose of providing victim services; including but not limited to:

1. Personnel, salaries/ benefits, performing direct services to crime victims (Victim Advocates within law enforcement and solicitor offices, notifiers for detention centers and the summary courts);
2. Automobiles shall be used solely by the Victim Service Provider (VSP) for providing direct victim services for the life of the automobile.
3. Expenses for a victim may be reimbursed to the Victim Service Provider (VSP) only while providing direct victims services at the rate of per diem for meals and transportation
4. Computers, computer software, internet connection, website for personnel providing direct crime victim services;
5. Automated victim information and notification systems;
6. Training and conference registration, hotel accommodations for personnel providing direct crime victim services;
7. Office space, furniture, equipment (telephone, telephone lines, 800 numbers, fax, copier) and equipment maintenance for personnel providing direct crime victim services;
8. Postage, copying and printing cost for programs as relating to notification services and correspondence relating to direct victim services as carried out by the Victim Service Provider
9. Brochures for crime victims describing the crime victim services available through the entities and contact information. Reference materials.
10. Telephone charges relating directly to crime victim services;
11. Pager, cell phone expenses for personnel providing direct crime victim services;

12. Volunteer personnel and training expenses directly providing services to crime victims;
13. Office supplies for personnel directly involved in providing services for crime victims;
14. Camera, film, video tape, VCR recording equipment to support evidence documentation for domestic violence and sexual assault cases and viewing of educational materials for victims;
15. Recording or translation services directly related to crime victim services;
16. Funding for Women and Children shelters/ treatment center for crime within the county or municipality;
17. Funding for Rape Crisis Centers
18. Funding for other local organizations providing direct services for crime victims (Mental Health, etc.);
19. Matching funds for grant programs providing direct services to crime victims (CDV grants, dedicated court grants for CDV, etc.);Emergency funding to be paid to service providers for crime victims: day care for children of crime victims required to be in court, limited rent, utilities for transitional housing for CDV victims, limited groceries, transportation, etc.);Funding for child friendly interview rooms, separate waiting rooms for crime victims.

State Office of Victim Assistance

Auditing Section

Three Year Budget Review Stats

FY 10-11

Total Number of Budgets Monitored/Reviewed for Counties, Municipalities and Non-Profits	362
Total Other Entities & Non Profit Agencies	36

FY 11-12

Total Number of Budgets Monitored/Reviewed for Counties, Municipalities and Non-Profits	350
Total Other Entities & Non Profit Agencies	36

FY 12-13

Total Number of Budgets Monitored/Reviewed for Counties, Municipalities and Non-Profits	359
Total Other Entities & Non Profit Agencies	39

APPENDIX E

SOVA Audit Year-End Reports for

FY10-11

FY11-12

FY12-13

SOVA AUDIT YEAR-END REPORT FOR FY 10-11

Total Number of Audits Worked	17	Estimated Number of Act 141 Inquiries Received	79
FY 10-11 Rollover Audits as of June 30, 2011	<u>2</u>		
Total Reports Completed and Posted to Website	<u>15</u>	<i>Total Budgets Not Received by June 30, 2011</i>	2
<i>Total Audit Site Visits Completed</i>	15	<i>Total Budget Desk Audits Conducted by SOVA</i>	<u>295</u>
<i>Total Reports Issued with Error's</i>	9	<i>Total Victim Service Budgets Requested by SOVA</i>	297
<i>Total Reports Issued without Error's</i>	6	<i>Municipalities with no Retained Funds as of June 30, 2011</i>	<u>65</u>
<u>See Below: Scheduled Programmatic Reviews for FY 11-12 as of June 30, 2011</u>	<u>26</u>	Total Number of Budgets Monitored/Reviewed for Counties, Municipalities and Non-Profits	362
<i>SOVA Initiated Audits Scheduled</i>	20		
<i>SOVA 90 Day Follow-up Audits Scheduled</i>	2	<i>Total Requested Recoupment Amount for Audits</i>	\$ 631,893.35
<i>State 90 Day Follow-up Audits Scheduled</i>	4	<i>Total Recouped Amount for Audits</i>	\$ 631,893.35
		<i>Total Requested Recoupment Amount for Budgets</i>	\$ 135,524.55
See Below: Total Number of Complaint Letters Received	4	<i>Total Recouped Amount for Budgets</i>	<u>\$ 97,703.97</u>
<i>Total Number of Closed Complaints (Did not result into a Programmatic Review)</i>	2	<i>Total Outstanding Recoupment for FY 10-11</i>	(\$37,820.58)
<i>Total Number of Closed Complaints (Did result into a Programmatic Review)</i>	1	<i>Total Recoupment Amount Requested for FY 10-11</i>	<u>\$ 767,417.90</u>
<i>Total Complaints in review as of June 30, 2011</i>	1	Total Amount Recouped for FY 10-11	<u>\$ 729,597.32</u>

SOVA AUDIT YEAR-END REPORT FOR FY 11-12

Total Number of Audits Worked	15	Estimated Number of Act 141 Inquiries Received	77
FY 11-12 Rollover Audits as of June 30, 2012	<u>0</u>		
FY 10-11 Rollover Audits Cleared via Desk Audits (inclusive of 15 audits worked above)	7	<i>Total Budgets Not Received by June 30, 2012</i>	1
Total Reports Completed and Posted to Website	<u>8</u>	<i>Total Budget Desk Audits Conducted by SOVA</i>	<u>285</u>
<i>State Audits Closed due to no Victim Assistance Recommendation</i>	1	<i>Total Victim Service Budgets Requested by SOVA</i>	286
<i>Total Reports Issued with Error's</i>	3	<i>Municipalities with no Retained Funds as of June 30, 2012</i>	<u>64</u>
<i>Total Reports Issued without Error's</i>	4	Total Number of Budgets Monitored/Reviewed for Counties, Municipalities and Non-Profits	350
<u>See Below: Scheduled Programmatic Reviews for FY 12-13 as of June 30, 2012</u>	<u>36</u>	<i>Total Requested Recoupment Amount for Audits</i>	(\$17,879.09)
<i>SOVA Initiated Audits Scheduled</i>	29	<i>Total Recouped Amount for Audits</i>	<u>\$ 5,892.13</u>
<i>SOVA 90 Day Follow-up Audits Scheduled</i>	1	Total Outstanding Audit Recoupment Amount	<u>\$ (11,986.96)</u>
<i>State 90 Day Follow-up Audits Scheduled</i>	6	<i>Total Requested Recoupment Amount for Budgets</i>	\$(309,623.37)
Total Number of Complaint Letters as of June 30, 2011 (Rollover from FY 10-11)	1	<i>Total Recouped Amount for Budgets</i>	<u>\$ 284,861.44</u>
See Below: Total Number of Complaint Letters Received (FY 11-12)	0	Total Outstanding Budget Recoupment Amount	<u>\$ (24,761.93)</u>
<i>Total Number of Closed Complaints (Did not result into a Programmatic Review)</i>	0	<i>Total Recoupment Amount Requested for Audits and Budgets</i>	(\$327,502.46)
<i>Total Number of Closed Complaints (Did result into a Programmatic Review)</i>	1	<i>Total Amount Recouped for Audits and Budgets</i>	<u>\$ 290,753.57</u>
<i>Total Complaints in review as of June 30, 2012</i>	0	Total Outstanding Recoupment for FY 11-12 Audits and Budgets	<u>\$ (36,748.89)</u>

SOVA AUDIT YEAR-END REPORT FOR FY 12-13

Total Number of Audits Worked	10		
<i>FY 12-13 Rollover Audits as of June 30, 2013</i>	<u>1</u>	<i>Total Budgets Not Received by June 30, 2013</i>	<u>18</u>
FY 11-12 Rollover Audits Cleared via Desk Audits (inclusive of 10 audits worked above)	0	<i>Total Budget Desk Audits Conducted by SOVA</i>	<u>274</u>
Total Reports Completed and/or Posted to Website	9	Total Victim Service County, Municipal & Other Entity Budgets Requested by SOVA	<u>292</u>
<i>State Audits Closed due to no Victim Assistance Recommendation</i>	<i>0</i>	<i>Municipalities with no Retained Funds as of June 30, 2013</i>	<u>66</u>
<i>Total Reports Issued with Error's</i>	<i>6</i>	<i>Municipalities with no Retained Funds Re-verified in FY 2013</i>	<u>55</u>
<i>Total Reports Issued without Error's</i>	<i>4</i>	Total Number of Budgets Monitored/Reviewed for Counties, Municipalities and Non-Profits	347
See Below: Scheduled Programmatic Reviews for FY 13-14 as of June 30, 2013	<u>41</u>	<i>Total Requested Recoupment Amount for Audits</i>	\$ 42,659.16
<i>SOVA Initiated Audits Scheduled</i>	<i>26</i>	<i>Total Recouped Amount for Audits</i>	\$ 41,566.52
<i>SOVA 90 Day Follow-up Audits Scheduled</i>	<i>2</i>	<i>Amount Recouped through Audit (Payment Plans)</i>	\$ <u>300.00</u>
<i>State 90 Day Follow-up Audits Scheduled</i>	<i>13</i>	Total Outstanding Audit Recoupment Amount	<u>\$ 792.64</u>
		<i>Total Requested Recoupment Amount for Budgets</i>	\$ 201,249.19
Estimated Number of Act 141 Inquiries Received	99	<i>Total Recouped Amount for Budgets</i>	\$ 161,082.77
Total Number of Complaint Letters as of June 30, 2012 (Rollover from FY 11-12)	0	<i>Amount Recouped through Budget Review (Payment Plans)</i>	\$ <u>18,400.00</u>
See Below: Total Number of Complaint Letters Received (FY 12-13)	1	Total Outstanding Budget Recoupment Amount	<u>\$ 21,766.42</u>
<i>Total Number of Closed Complaints (Did not result into a Programmatic Review)</i>	<i>0</i>	<i>Total Recoupment Amount Requested for Audits and Budgets</i>	\$ 243,908.35
<i>Total Number of Closed Complaints (Did result into a Programmatic Review)</i>	<i>0</i>	<i>Total Amount Recouped for Audits and Budgets</i>	\$ <u>221,349.29</u>
<i>Total Complaints currently in review as of June 30, 2013</i>	<i>1</i>	Total Outstanding Recoupment for FY 11-12 Audits and Budgets	<u>\$ 22,559.06</u>

APPENDIX F

**Donating Victim Assistance Fines, Fees and
Assessment Funds Memo and Donation Form**

Memorandum



www.sova.sc.gov

To: Police Chiefs and Sheriffs

From: Larry Barker, Ph.D. – SOVA Director

Date: 1/29/13

Re: Donating Victim Assistance Fines, Fees and Assessment Funds

To assist agencies with accountability of the above funds, the SOVA Auditing section will be requesting that any agencies and or organizations currently receiving or that may have received any portions of these funds from your agency submit to our office a copy of their budget showing how those donated funds were spent. They may also ask your agency to submit for review the reports from these agencies and organizations receiving the funds to show number and types of victims assisted and services provided. This helps show accountability for both parties as it relates to the donation.

As we review budgets each year, we have noticed that various documentation regarding the donations from municipalities and counties are not kept on file for long term accountability purposes. Therefore, this memo is to assist you in holding those agencies and organizations accountable for the funds they receive from your agency.

If you are donating funds to any agency or organization providing direct victim services, please note the following information:

- Make sure the agency you are donating to request their donation in writing indicating how they intend to use the funds to provide direct services to crime victims. Please keep a record of this on file.
- Make sure your agency responds to their request in writing informing them of the amount that will be donated for direct victim services. Again, please keep a record of this on file.
- Make sure your response letter indicates the amount to be donated and inform the agency requesting the donation that they are required to provide monthly, quarterly and year-end reports to your agency showing the number and types of victims assisted and services provided. A sample report can be found at www.sova.sc.gov under the auditing tab attached to the sample contract. Please keep all reports on file. These reports may be requested for review by the auditing staff during the budget phase or if there is an audit scheduled for your municipality or county.
- The agency or organization receiving the funds will be required at the end of the fiscal year to provide SOVA with a budget and or report showing how the donated funds were used. They can send their budget with your agency's budget or they can send it separately. The budget is required to be submitted to SOVA each year per Proviso 89.61.

Should you have any questions, please do not hesitate to contact Ethel Douglas Ford at 803-734-1704 or ask for anyone in the auditing section.

VICTIMS' COMPENSATION • VICTIM/WITNESS ASSISTANCE • TRAINING • INFORMATION • REFERRALS

STATE OFFICE OF VICTIM ASSISTANCE
1205 PENDLETON STREET, EDGAR A. BROWN BUILDING, ROOM 401
COLUMBIA, SC 29201 (803) 734-1900
WWW.SOVA.SC.GOV

Victim Assistance Fines, Fees and Assessment Fund Donation Form

Donating Agency: _____

Donating Agency Address: _____

Donating Agency Contact: _____

Donating Agency Contact Email: _____

Donating Agency Phone Number: _____ Fax: _____

Amount Donated: _____ **Amount Requested:** _____ **Fiscal Year:** _____

Agency Requesting Donation: _____

Agency Requesting Donation Address: _____

Agency Requesting Donation Contact: _____

Agency Requesting Donation Contact Email: _____

Agency Requesting Donation Phone Number: _____ Fax: _____

Checklist for Donating Agency: (Contact SOVA Auditing Section with questions at 803-734-1900)

_____ Did you receive a request letter from the agency making the donation request identifying how these funds will be used in providing direct victim services to crime victims? ***All requests must be submitted yearly and considered a one-time donation and is not a guarantee of funds.***

_____ Did your agency respond with written notification to the request letter indicating the amount that will be donated for only direct victim services to the requesting agency?

_____ Did your agency ensure that the response letter indicates the amount to be donated and inform the agency requesting the donation that they are required to provide monthly, quarterly and year-end reports to your agency showing the number and types of victims assisted and services provided? A sample report can be found at www.sova.sc.gov under the auditing tab attached to the sample contract. **These reports may be requested for review by the auditing staff during the budget phase or during an audit if warranted.**

_____ Did your agency inform the requesting agency or organization receiving the funds that they will be required at the end of the fiscal year to provide SOVA with a budget and or report showing how the donated funds were used? The budget/expenditure report is a requirement per Proviso 89.61.

_____ **This is separate from any contract negotiations between counties/municipalities. However, all contracts should include amounts to be transferred to county/municipality providing services and reports above are required by the contractual county/municipality.**

Signature for Donating Agency: _____ Date: _____

Signature for Requesting Agency: _____ Date: _____

Victims' Rights Week 2013



**Doubletree by Hilton
Columbia, South Carolina
April 24 - 26, 2013**

WEDNESDAY

Wednesday 2:15pm - 3:30pm | RICHLAND ROOM

Victim Assistance Fines, Fees and Assessment Fund Technical Assistance Workshop, "What You Need To Know" (SC Victims' Rights/Compliance/Statutes)

Presenters: Ethel Ford, Richelle Copeland, Walter Bethune, Dexter Boyd

This workshop will provide advocates, law enforcement, clerks, finance directors, town administrators etc. with information about best practices and explore ways to ensure there is more oversight and accountability of victim funds. Technical assistance documents to include but not limited to contracts, reports, time and activity sheets etc. will be reviewed and discussed. Participants will learn more about what is needed and expected if your agency is donating victim funds and or receiving donated victim assistance funds. The workshop will afford participants with an opportunity to learn better ways to manage and become more accountable of such funds.



SO 'H CAROLINA SHERIFFS' ASSOCIATION

112 WESTPARK BOULEVARD, COLUMBIA, S.C. 29201

P.O. BOX 21428, COLUMBIA, S.C. 29221-1428

(803) 772-1101 FAX (803) 772-1107

1-866-772-1011

www.sheriffsc.org

Executive Director
Jeffrey B. Moore, CAE

June 27, 2013

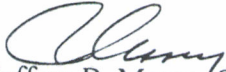
Ms. Ethel Ford
SOVA
1205 Pendleton St., Rm. 401
Columbia, SC 29201

Dear Ms. Ford:

The regularly scheduled, quarterly business meeting of the South Carolina Sheriffs' Association is scheduled for Wednesday, July 17th at 10:30 am, at the Myrtle Beach Marriott at Grande Dunes. As is our custom, we are extending to you an invitation to address the association on any subject(s) you wish to bring to us.

Please confirm your attendance by contacting Nikki in our office at 803-772-1101. I look forward to seeing you there.

Sincerely,


Jeffrey B. Moore, CAE
Executive Director

JBm: nd

Serving the Sheriffs of South Carolina since 1913